

**WAGONER COUNTY, OKLAHOMA  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2003**

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August 3, 2005

TO THE CITIZENS OF  
WAGONER COUNTY, OKLAHOMA

Transmitted herewith is the audit of Wagoner County, Oklahoma, for the fiscal year ended June 30, 2003. A report of this type is critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our audit.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMAHAN". The signature is written in dark ink and is positioned above the printed name and title.

JEFF A. McMAHAN  
State Auditor and Inspector

**WAGONER COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003**

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**TABLE OF CONTENTS**

INTRODUCTORY SECTION (Unaudited)

Report to the Citizens of Wagoner County .....	iii
County Officials and Responsibilities .....	iv
Ad Valorem Tax Distribution.....	ix

FINANCIAL SECTION

Report of State Auditor and Inspector.....	1
Special-Purpose Financial Statements:	
Statement of Receipts, Disbursements, and Changes in Cash Balances - All Funds.....	3
Comparative Statement of Receipts, Expenditures, and Changes in Cash Balances - Budget and Actual - General Fund .....	4
Comparative Statement of Receipts, Expenditures, and Changes in Cash Balances - Budget and Actual - County Health Department Fund.....	6
Detailed Statement of Receipts, Disbursements, and Changes in Cash Balances - Official Depository Accounts .....	7
Notes to the Financial Statements.....	8

COMPLIANCE AND INTERNAL CONTROL SECTION

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	18
Schedule of Findings .....	20

**WAGONER COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003**

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STATISTICAL SECTION (Unaudited)

Top Ten Taxpayers.....	21
Computation of Legal Debt Margin .....	22
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita .....	23
Assessed Value of Property .....	24

**REPORT TO THE CITIZENS  
OF  
WAGONER COUNTY, OKLAHOMA**

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Created at statehood, Wagoner is named for its major city which is also the county seat. The main thoroughfare of the county was the Osage Trace, which became known as the Texas Road in 1826. During the Civil War this route was heavily traveled. In 1866 the Texas Road became known as the East Shawnee Trail, one of the first cattle trails to cross the area. In the early 1870s the Missouri, Kansas, and Texas (KATY) railroad extended into the county.

While Tulsa's industrial area and the Port of Catoosa provide employment for many Wagoner County citizens, agriculture remains a basic element in the economy, with grain and cattle being of major importance.

County Seat – Wagoner

Area – 563.1 Square Miles

County Population – 57,491  
(2000 est.)

Farms – 973

Land in Farms – 240,660 acres

Source: Oklahoma Almanac – 2003-2004

See independent auditor's report.

**WAGONER COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COUNTY ASSESSOR**

Judi Thompson  
(D) Wagoner

The County Assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the County Assessor is required to compute the ad valorem taxes due on all taxable property. The County Assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year at the percentages provided for in Article 10, § 8 of the Oklahoma Constitution.

The County Assessor is required to build and maintain permanent records of the taxable real property and tax exempt real property within the county. Information entered on each record includes the property's legal description, owner's name and address, and the homestead exemption status of the owner.

**COUNTY CLERK**

Jerry Fields  
(D) Wagoner

The County Clerk serves as the register of deeds and custodian of records for the county. The County Clerk also serves as the secretary to several boards, including the Board of County Commissioners, the County Excise Board, the County Board of Equalization, and the Board of Tax Roll Corrections.

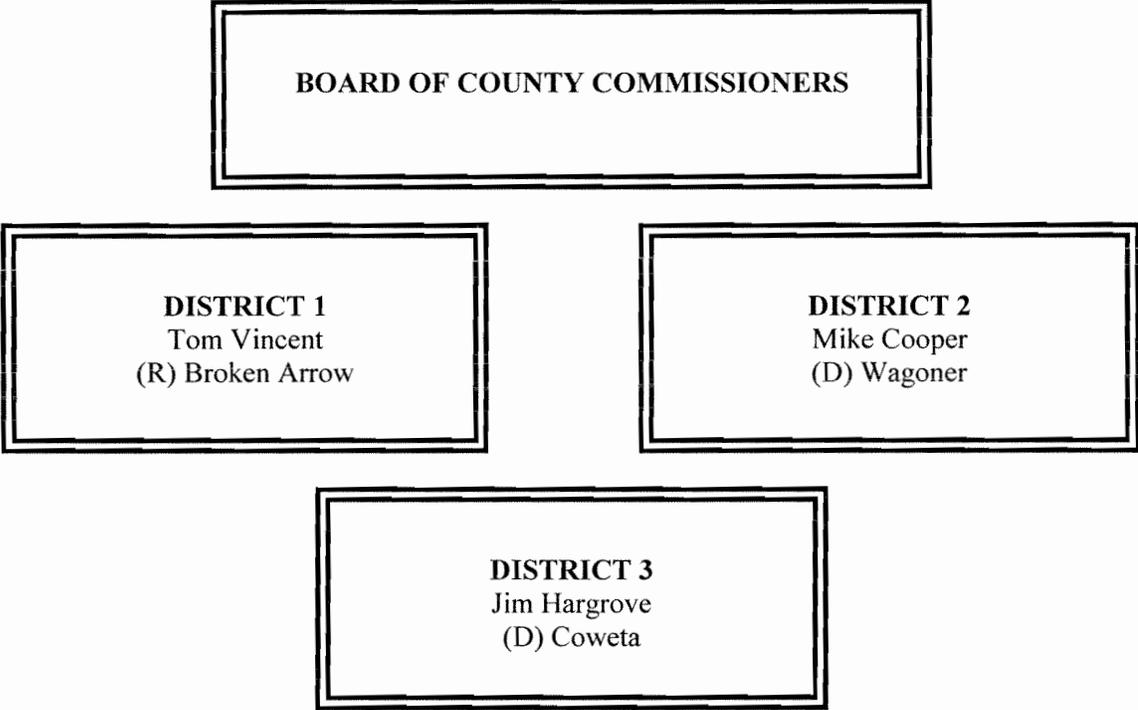
The County Clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares the proper warrants for payment of those goods and services and the county payroll. The County Clerk, or his or her designated deputy, serves as the purchasing agent for the county. This system is a means to ensure the public that tax dollars are being spent appropriately.

Various records within the different county offices are classified as "open records." As such, they can be reviewed and mechanically copied by the public.

See independent auditor's report.

**WAGONER COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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The Board of County Commissioners is the chief administrative body for the county. County Commissioners are also responsible for maintaining and constructing the county roads and bridges.

The Commissioners must act as a Board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the Board are voted on and approved by a majority of the Commissioners. The Board of County Commissioners' business meetings are open to the public.

As the county's chief administrative body, the three County Commissioners must make major financial decisions and transactions. The Board has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. The review and approval procedures empowered to the Board of County Commissioners are a means to provide the public with a fiscally efficient system of county government.

See independent auditor's report.

**WAGONER COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COUNTY SHERIFF**  
Rudy Briggs  
(D) Coweta

The County Sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law enforcement officer, the Sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with felony or breach of peace, and to operate the county jail.

The County Sheriff has the responsibility of serving warrants and processing papers ordered by the District Court.

**COUNTY TREASURER**  
Mary Sue Tedder  
(D) Porter

All collections by county government from ad valorem taxes and other sources are deposited with the County Treasurer. The County Treasurer collects ad valorem taxes for the county and its political subdivisions. The County Treasurer is authorized to issue delinquent personal property tax warrants and to impose tax liens on real property for delinquent taxes.

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed. The State Auditor and Inspector's Office prescribes all the forms used by the County Treasurer, and at least twice a year inspects the County Treasurer's accounts.

See independent auditor's report.

**WAGONER COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COURT CLERK**

Sue Wells  
(D) Wagoner

The Court Clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the District Court.

Court proceedings are recorded in the appropriate journal or record docket. All the court proceedings are public information except those related to juvenile, guardianship, adoption, and mental health cases.

The Court Clerk issues marriage licenses, passports, notary certificates, beer and pool hall licenses, and private process server licenses.

Monies from the court fund are identified for distribution by the Court Clerk to the appropriate units of county and state government. Court Clerks use forms and follow procedures prescribed by the Court Administrator's Office, the Oklahoma Supreme Court, and the State Auditor and Inspector.

**DISTRICT ATTORNEY**

Diane Barker-Harold 7/1/02 to 1/6/03  
(D) Ft. Gibson  
Richard H. Gray 1/6/03 to 6/30/03  
(D) Wagoner

As the chief attorney for county government, the District Attorney acts as the legal advisor to the county officers on matters related to their duties. The District Attorney represents the county in civil litigation. County officials may call upon the District Attorney to clarify a law or request an official interpretation from the Attorney General.

**WAGONER COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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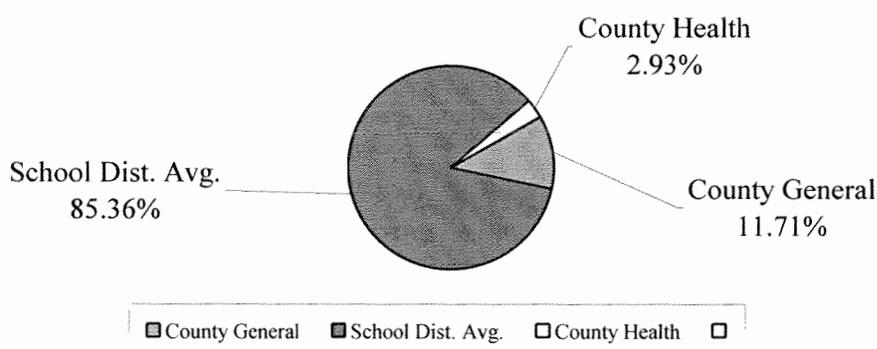
**ELECTION BOARD SECRETARY**  
Jason Rousselot  
(D) Okay

The Election Board Secretary is appointed by the State Election Board and is the chief administrative officer of the County Election Board. The County Election Board has direct responsibility for all the ballots used in all elections within the county. The Board also conducts all elections held within the county.

To finance the operation of the County Election Board, the County Excise Board must appropriate sufficient funds annually. The state and counties split the election costs, but counties must pay for any county elections not held concurrently with state elections.

**AD VALOREM TAX DISTRIBUTION  
WAGONER COUNTY, OKLAHOMA  
SHARE OF THE AVERAGE MILLAGE**

Property taxes are calculated by applying a millage rate to the assessed valuation of property. Millage rates are established by the Oklahoma Constitution. One mill equals one-thousandth of a dollar. For example, if the assessed value of a property is \$1,000.00 and the millage rate is 1.00, then the tax on that property is \$1.00. This chart shows the different entities of the County and their share of the various millages as authorized by the Constitution.



County-Wide Millages		School District Millages							
				Gen.	Bldg.	Skg.	Career Tech	Common	Total
Co. General	10.31	Okay	I-1	36.17	5.17	7.00	10.14	4.13	62.61
County Health	2.58	Coweta	I-17	36.19	5.17	18.21	10.14	4.13	73.84
		Wagoner	I-19	35.79	5.11	22.67	10.14	4.13	77.84
		Porter	I-365	36.77	5.25	12.18	10.14	4.13	68.47
<u>Cities and Towns</u>		Muskogee	2	36.31	5.19	20.25	10.14	4.13	76.02
Red Bird	22.08	Muskogee	3	35.51	5.07	13.57	10.14	4.13	68.42
Coweta	2.68	Rogers	2	35.84	5.12	17.77	13.21	4.13	76.07
Broken Arrow	16.48	Rogers	5	37.15	5.31	31.91	10.36	4.13	88.86
Bixby	15.88	Mayes	17	38.84	5.55	20.93	10.36	4.13	79.81
		Mayes	32	36.07	5.15	9.94	10.36	4.13	65.65
		Tulsa	1	35.55	5.08	22.34	13.21	4.13	80.31
		Tulsa	3	36.15	5.16	25.57	13.21	4.13	84.22

See independent auditor's report.

**FINANCIAL SECTION**

## Independent Auditor's Report

TO THE OFFICERS OF  
WAGONER COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Wagoner County, Oklahoma, as of and for the year ended June 30, 2003, as listed in the table of contents. These special-purpose financial statements are the responsibility of Wagoner County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of all funds of Wagoner County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund and county health department fund of the County, and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Wagoner County in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of all funds of Wagoner County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund and county health department fund of the County, as of and for the year ended June 30, 2003, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2004, on our consideration of Wagoner County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

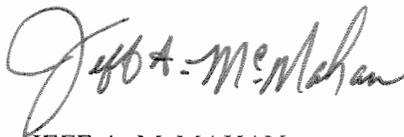
Our audit was performed for the purpose of forming an opinion on the special-purpose financial statements of Wagoner County, Oklahoma, taken as a whole. The information listed in the table of contents under *Introductory Section* and *Statistical Section* has not been audited by us, and accordingly, we express no opinion on such data.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

This report is intended solely for the information and use of the management of the County and is not intended to be and should not be used by anyone other than these specified parties.

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMahen".

JEFF A. McMAHAN  
State Auditor and Inspector

December 20, 2004

**Special-Purpose Financial Statements**

**WAGONER COUNTY, OKLAHOMA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES - ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2003**

All County Funds	Beginning Cash Balances July 1, 2002	Receipts Apportioned	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2003
General Fund	\$ 3,632,181	\$ 5,819,414	\$ 5,475,489	\$	\$ 3,976,106
Highway Cash	1,417,438	2,671,934	2,632,663		1,456,709
County Health	448,833	587,217	637,837		398,213
Refunds	8,136	12,525	15,448		5,213
Co. Clerk's Records Preservation	75,547	98,528	27,241		146,834
Excess Resale	1,251				1,251
Individual Redemption	2,394	134,451	118,081		18,764
District Court Renovation	140,000	70,000			210,000
Treasurer's Mortgage Cert. Fee	110,960	30,235			141,195
Local Law Enforcement Grant	15,723	12,567			28,290
Choska Drainage District	35,101	3,754			38,855
CDBG	49,278	90,722	140,000		
Fire Tax	3,716	156,291	158,553		1,454
Drill Instructor	16,456	51,349	64,646		3,159
Courthouse Renovation	2,484,996	2,062,090	1,189,738		3,357,348
Community Sentencing	41,088	28,610	15,931		53,767
Schools	115,465	19,906,424	19,827,685		194,204
Cities and Towns	19,895	1,083,953	1,084,307		19,541
Law Library	14,800	29,979	25,878		18,901
Resale Property	218,995	191,209	139,417		270,787
Storm Shelter Rehabilitation	2,040				2,040
Law Enforcement	51,831	13,328	4,540		60,619
Home Detention	3,347	3,309	3,636		3,020
County Clerk Lien Fee	40,574	5,970			46,544
Sheriff Service Fee	127,569	155,154	146,001		136,722
Sheriff Trash Cop	747				747
Assessor's Revolving	14,270	3,517	5,177		12,610
Court Renovation	11,813				11,813
Community Sentencing - DOC	33,944	67,192	69,249		31,887
REAP Grant	217	43,328	23,328		20,217
Economic Development Authority	208	1,875	2,083		
Sheriff VAWA	6,517	19,551	21,531		4,537
Sheriff Training	946				946
Sheriff Drug Education	5,927				5,927
Sheriff Contract	29,741	22,824	18,289		34,276
911 Emergency	424,852	107,908	146,951		385,809
Court Ordered CD's		4,357	338		4,019
Court Clerk Trust	51,492	1,170			52,662
Protest Tax		33,951			33,951
Official Depository	561,826	6,671,754	6,650,973	16,185	598,792
<b>Total County Funds</b>	<u>\$ 10,220,114</u>	<u>\$ 40,196,440</u>	<u>\$ 38,645,010</u>	<u>\$ 16,185</u>	<u>\$ 11,787,729</u>

The notes to the financial statements are an integral part of this statement.

**WAGONER COUNTY, OKLAHOMA  
COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,  
AND CHANGES IN CASH BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2003**

	General Fund			
	Original	Final	Actual	Variance
	Budget	Budget		
Beginning Cash Balances	\$ 3,632,181	\$ 3,632,181	\$ 3,632,181	\$ -
Less: Prior Year Encumbrances	(203,770)	(203,770)	(203,729)	41
Less: Prior Year Outstanding Warrants	(252,560)	(252,560)	(220,011)	32,549
Beginning Cash Balances, Budgetary Basis	<u>3,175,851</u>	<u>3,175,851</u>	<u>3,208,441</u>	<u>32,590</u>
Receipts:				
Ad Valorem Taxes	2,304,643	2,304,643	2,068,264	(236,379)
Sales Tax	1,581,564	1,581,564	2,264,599	683,035
Charges for Services	246,650	246,650	376,645	129,995
Intergovernmental Revenues	303,920	303,920	901,946	598,026
Miscellaneous Revenues	35,001	35,980	207,960	171,980
Total Receipts, Budgetary Basis	<u>4,471,778</u>	<u>4,472,757</u>	<u>5,819,414</u>	<u>1,346,657</u>
Expenditures:				
Total District Attorney	12,500	12,500	9,979	2,521
Total County Sheriff	561,115	682,115	670,689	11,426
Total County Treasurer	128,866	128,866	119,148	9,718
Total County Commissioners	367,302	367,302	298,533	68,769
Total OSU Extension	81,064	81,064	81,053	11
Total County Clerk	326,401	326,401	296,357	30,044
Total Court Clerk	117,015	117,215	110,196	7,019
Total County Assessor	198,600	198,600	198,446	154
Total Revaluation of Real Property	<u>375,204</u>	<u>375,205</u>	<u>363,448</u>	<u>11,757</u>

continued on next page

The notes to the financial statements are an integral part of this statement.

**WAGONER COUNTY, OKLAHOMA  
COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,  
AND CHANGES IN CASH BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2003**

continued from previous page

	Original Budget	Final Budget	Actual	Variance
Total District Court	83,676	83,676	80,092	3,584
Total General Government	922,350	764,447	360,631	403,816
Total Excise-Equalization Board	8,600	8,600	4,866	3,734
Total County Election Board	140,214	166,234	162,691	3,543
Total Insurance	980,000	980,000	592,970	387,030
Total County Purchasing Agent	33,884	33,884	33,170	714
Total Welfare Agencies	1,500	1,500	1,255	245
Total County Audit Budget	24,589	36,250	35,239	1,011
Total Free Fair	15,525	15,525	15,525	-
Sales Tax				
General - 10%	440,455	440,455	162,372	278,083
District 1	930,597	930,597	656,713	273,884
District 2	787,961	787,961	643,950	144,011
District 3	619,250	619,250	600,655	18,595
Sheriff	490,961	490,961	6,759	484,202
Total Sales Tax	3,269,224	3,269,224	2,070,449	1,198,775
Total Expenditures, Budgetary Basis	7,647,629	7,648,608	5,504,737	2,143,871
Excess of Beginning Cash Balances and Receipts Over Expenditures, Budgetary Basis	\$ -	\$ -	3,523,118	\$ 3,523,118
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			188,838	
Add: Current Year Outstanding Warrants			264,150	
Ending Cash Balance			\$ 3,976,106	

The notes to the financial statements are an integral part of this statement.

**WAGONER COUNTY, OKLAHOMA  
COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,  
AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL -  
COUNTY HEALTH DEPARTMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2003**

	County Health Department			
	Original	Final	Actual	Variance
	Budget	Budget		
Beginning Cash Balances	\$ 448,738	\$ 448,738	\$ 448,833	\$ 95
Less: Prior Year Outstanding Warrants	(677)	(677)	(275)	402
Less: Prior Year Encumbrances	(28,369)	(28,369)	(56,735)	(28,366)
Beginning Cash Balances, Budgetary Basis	<u>419,692</u>	<u>419,692</u>	<u>391,823</u>	<u>(27,869)</u>
Receipts:				
Ad Valorem Taxes	576,720	576,720	517,568	(59,152)
Charges for Service		67,039	67,039	
Miscellaneous Revenues			2,611	2,611
Total Receipts, Budgetary Basis	<u>576,720</u>	<u>643,759</u>	<u>587,218</u>	<u>(56,541)</u>
Expenditures:				
Personal Services	353,844	408,503	380,762	27,741
Travel	35,000	35,000	16,179	18,821
M&O	120,000	122,173	116,729	5,444
Capital Outlay	487,568	497,775	73,151	424,624
Total Expenditures, Budgetary Basis	<u>996,412</u>	<u>1,063,451</u>	<u>586,821</u>	<u>476,630</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	392,220	<u>\$ 392,220</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			5,865	
Add: Current Year Outstanding Warrants			128	
Ending Cash Balance			<u>\$ 398,213</u>	

The notes to the financial statements are an integral part of this statement.

**WAGONER COUNTY, OKLAHOMA  
 DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN CASH BALANCES - OFFICIAL DEPOSITORY ACCOUNTS  
 FOR THE YEAR ENDED JUNE 30, 2003**

Official Depository Accounts	Beginning Cash Balances July 1, 2002	Receipts	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2003
County Clerk	\$ 37,285	\$ 715,497	\$ 680,683	\$	\$ 72,099
County Clerk M&M Bond	148,842	11,008	88,000		71,850
Court Clerk	243,198	2,589,276	2,601,757	1,500	232,217
Court Fund	58,384	794,073	727,036	2,847	128,268
Court Clerk Revolving	23,291	18,133	24,245		17,179
County Sheriff		29,118	29,118		
Drug Forfeiture Account	14	9,627			9,641
Cash Bond Fund		38,794	38,794		
County Treasurer		13,698	13,698		
Escrow Account	45,593	2,263,866	2,259,869	16	49,606
Refund Account		13,479	19,197	5,718	
Motor Vehicle Stamps	322	6,818	6,510		630
Farm Implement Stamps		300	300		
Health Department		71,904	71,904		
Restitution Account	18				18
Bogus Check Restitution	98				98
Drug Enforcement	1,930	23,706	13,500		12,136
Criminal Restitution	495			3,459	3,954
Election Board	2,356	68,940	72,845	2,645	1,096
Assessor Fees		3,517	3,517		
<b>Total Official Depository Accounts</b>	<b>\$ 561,826</b>	<b>\$ 6,671,754</b>	<b>\$ 6,650,973</b>	<b>\$ 16,185</b>	<b>\$ 598,792</b>

The notes to the financial statements are an integral part of this statement.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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1. Summary of Significant Accounting Policies

A. Reporting Entity

Counties were created by the Constitution of Oklahoma. One county officer is appointed; however, most county officers are locally elected by their constituents. All county powers are delegated by the state.

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash balances of all funds of Wagoner County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund and county health department fund of the County. The funds presented are established by statute, and their operations are under the control of the County officials. The general fund is the County's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Fund Accounting

The government uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

C. Basis of Accounting

The financial statements are prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgetary Policies

Under current Oklahoma Statutes, the general fund and the county health department fund are the only funds required to adopt a formal budget. The budget presented for the general fund and county health department fund includes the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories. Appropriations for the highway funds and other funds are made on a monthly basis, according to the funds then available.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund and county health department fund.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Summary of Significant Accounting Policies (continued)

Any encumbrances outstanding at year-end are included as reservations of cash balances, budgetary basis, since they do not constitute expenditures or liabilities. At the end of the year, unencumbered appropriations are lapsed.

The Statements of Receipts, Expenditures, and Changes in Cash Balances - Budget and Actual - for the General Fund and the County Health Department Fund present comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Statement of Receipts, Disbursements, and Changes in Cash Balances - All Funds because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances to their related budget year.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including the county health department, school districts and cities and towns. These other budgetary entities produce and file their own financial statements and estimates of needs (budgets). These related cash receipts and disbursements of other budgetary entities are not included in the County's Estimate of Needs.

E. Cash and Investments

The County pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Investments are carried at cost, which approximates market value. All funds were fully invested or deposited in interest-bearing demand accounts at June 30, 2003.

F. Risk Management

The County is exposed to various risks of loss as follows:

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
General Liability - Torts - Errors and Omissions - Law Enforcement Officers Liability - Vehicle Physical Plant - Theft - Damage to Assets - Natural Disasters	The County participates in a public entity risk pool; Association of County Commissioners of Oklahoma-Self-Insurance Group. (See ACCO-SIG.)	If claims exceed the authorized deductibles, the County could have to pay its share of any pool deficit. A judgment could be assessed for claims in excess of the pool's limits.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

---

Summary of Significant Accounting Policies (continued)

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Worker's Compensation - Employees' Injuries	The County carries commercial insurance for these types of risk.	A judgment could be assessed for claims in excess of coverage.
Employee - Medical - Disability - Dental - Life	The County carries commercial insurance for these types of coverage.	None

ACCO-SIG - The pool operates as a common risk management and insurance program and is to be self-sustaining through member premiums. Each participating county chooses a \$10,000, \$25,000, or a \$50,000 deductible amount. The County has chosen a \$25,000 deductible for each insured event as stated in the County's "Certificate of Participation." The risk pool will pay legitimate claims in excess of the deductible amount for replacement value up to \$100,000 for property, and up to \$500,000 for general liability. The pool has acquired commercial reinsurance in the amount of \$1,000,000 to cover claims that exceed the pool's risk retention limits. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

Commercial Insurance - The County obtains commercial insurance coverage to pay legitimate worker's compensation claims and employees' insurance. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

Management believes coverage is sufficient to preclude any significant uninsured losses to the County.

2. Stewardship, Compliance, and Accountability

Budgetary Compliance

On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved by fund, office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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3. Detailed Notes on Funds and Account Balances

A. Deposits

At year-end, the reported amount of the County's deposits was \$11,787,729 and the bank balance was \$11,858,706. Of the bank balance, all funds were covered by federal depository insurance or collateral held by the County's agent in the County's name.

Title 62 O.S. § 348.1 and § 348.3 allow the following types of investments:

- U.S. Government obligations
- Certificates of deposit
- Savings accounts
- G.O. bonds issued by counties, municipalities, or school districts
- Money judgments against counties, municipalities, or school districts
- Bonds and revenue notes issued by a public trust when the beneficiary of the trust is a county, municipality, or school district
- Negotiable certificates of deposit
- Prime bankers acceptances which are eligible for purchase by the Federal Reserve System
- Prime commercial paper with a maturity of 180 days or less
- Repurchase agreements
- Money market funds regulated by the Securities and Exchange Commission and which investments consist of the above-mentioned types of investments.

B. Description of Funds

General Fund – revenues are from ad valorem taxes, officers' fees, sales tax, interest earnings and miscellaneous collections of the County. Disbursements are for the general operations of the County.

Highway Cash – revenues are from state imposed fuel taxes and disbursements are for the maintenance and construction of county roads and bridges.

County Health – revenues are from ad valorem taxes, miscellaneous fees charged by the health department and state and federal funds. Disbursements are for the operation of the county health department.

Refunds – deposits are from overpayments of ad valorem taxes. Disbursements are made to refund these amounts to the payers.

County Clerk's Records Preservation – revenues are from a fee charged by the County Clerk for recording instruments. Disbursements are for the maintenance and preservation of public records.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

Excess Resale – revenues are from collections in excess of the total taxes due when property is sold by the county for taxes. The funds are held in escrow for the original landowner for two years and if unclaimed, they are transferred to the resale property fund.

Individual Redemption – revenues are from taxpayers who redeem tax certificates previously sold on their property. Disbursements are to reimburse the certificate holders for taxes paid, interest, penalties and cost.

District Court Renovation – accounts for Court Fund monies reserved for the renovation and remodeling of the Wagoner County Courtrooms.

Treasurer's Mortgage Certification Fee – revenues are from a fee for certifying mortgages. Disbursements are for any lawful expense of the Treasurer's office.

Local Law Enforcement Block Grant – revenues are from a federal grant. Disbursements are for supplemental deputies.

Choska Drainage District – accounts for the collection and distribution of special assessment taxes on behalf of Choska Drainage District.

CDBG – accounts for the collection and disbursement of Community Development Block Grant funds.

Fire Tax – accounts for the collection and distribution of special assessment taxes on behalf of rural fire districts.

Drill Instructor – accounts for monies allocated from the general fund for juvenile rehabilitation.

Courthouse Renovation – accounts for sales tax collected for the renovation and remodeling of the Wagoner County Services Building.

Community Sentencing – revenues are from the State Department of Corrections to reimburse the County for the expense of administering the Community Service Sentencing Program.

Schools – all funds collected on behalf of the County schools are recorded in this fund and remitted to the individual schools monthly.

Cities and Towns – all funds collected on behalf of cities and towns are recorded in this fund and remitted to the individual cities and towns monthly.

Law Library – revenues are from an annual payment from the courts. Disbursements are for the operation of the County law library.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

Resale Property – revenues are from interest and penalties on ad valorem tax collections. Disbursements are to offset the expense of collecting delinquent ad valorem taxes.

Storm Shelter Rehabilitation – accounts for the collection and disbursement of grant funds for the rehabilitation of the Wagoner County Civil Defense Storm Shelter.

Law Enforcement – accounts for the collection and disbursement of federal grant money for a local law enforcement grant.

Home Detention – accounts for the collection and disbursement of grant money for home detention.

County Clerk Lien Fee – revenues are from a fee charged by the County Clerk for filing liens. Disbursements are for any lawful expense of the Clerk's office.

Sheriff Service Fee – revenues are from fees charged for serving summons and notices. Disbursements are for any lawful expense of the Sheriff's office.

Sheriff Trash Cop – accounts for grant collections. Disbursements to enforce trash dumping laws.

Assessor's Revolving – revenues are from any and all fees collected by the County Assessor. Disbursements are to maintain electronic databases and geographic information systems in the Assessor's office.

Court Renovation – accounts for sales tax collected for the renovation and remodeling of the Wagoner County Courthouse Building.

Community Sentencing – DOC – accounts for the collection of funding through the State Department of Corrections for administrative expenses and supervision of offenders.

REAP Grant – accounts for state grant monies collected for road/highway improvements in Wagoner County.

Economic Development Authority – accounts for monies donated to the County from the Wagoner County Economic Development Authority. Disbursements are for any purpose deemed necessary by the County Commissioners for Wagoner County.

Sheriff VAWA – accounts for grants to support the VAWA programs and services provided in Wagoner County.

**WAGONER COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

Sheriff Training – revenues are from the sale of property forfeited in drug cases. Disbursements are for officer training, equipment, and crime prevention.

Sheriff Drug Education – revenue is from monies seized and forfeited to the Sheriff's office. Disbursements are for the maintenance and operation of the Sheriff's Drug Task Force.

Sheriff Contract – revenues are from the Corps of Engineers. Disbursements are for the expenses of patrolling corps land.

911 Emergency – revenues are from a tariff charged to telephone customers. Disbursements are to offset the expense of the 911 emergency service.

Court Ordered CD's – accounts for investments of court case balances. Funds are disbursed as ordered by the Court.

Court Clerk Trust – revenues are from the state court system to be used to purchase equipment.

Protest Tax – ad valorem taxes paid under protest are held in this account until a court order is issued for their dispersal.

Official Depository – all officers and agencies collecting fees deposit those fees to this account daily. At the end of each month the fees are distributed to the appropriate fund or agency.

The following narrative details the official depository accounts.

County Clerk – accounts for the collection of filing fees and is transferred to the appropriate entity monthly.

County Clerk M&M Bond – accounts for the collection of bonds to release M&M liens. Disbursement is to the various entities/agencies per statute.

Court Clerk - accounts for the collection of bonds, fines, and fees. Money is disbursed for fees and restitution.

Court Fund - accounts for fees transferred from the Court Clerk account and interest earnings and is disbursed for the purpose of fees for various entities, salaries and operation of the Court Clerk's office.

Court Clerk Revolving - accounts for the charge of \$5 for each warrant. Money is disbursed in the same manner as the Court Fund.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

County Sheriff – accounts for all collections of foreign service fees and bonds. Monies are disbursed to the Sheriff's Service Fee Fund and the District Court.

Drug Forfeiture Account – revenues are from the sale of forfeited items in drug cases.

Cash Bond Fund – accounts for collection of cash bonds. Disbursements are to the Court Clerk for credit to the proper case.

County Treasurer - accounts for all collections of pre-paid ad valorem taxes, pre-paid mobile homes, and the sale of motor vehicle tax stamps. Disbursements are for the purpose of refunds, tax payments, Oklahoma Tax Commission and Treasurer's Mortgage Tax Certification Fees.

Escrow Account – accounts for the collection of mobile home taxes and interest. Disbursements are for taxes and interest.

Refund Account – accounts for the deposit and distribution of checks in excess of correct tax amount. Disbursements are to the taxing units for the tax amount and to the taxpayer for the amount in excess of total taxes, interest and penalty.

Motor Vehicle Stamps – accounts for the collection of revenue from motor vehicle tax stamps. Disbursements are made to Oklahoma Tax Commission, the General Fund, and Schools.

Farm Implement Stamps – accounts for the collection of revenue from farm implement tax stamps. Disbursements are made to the Oklahoma Tax Commission, the General Fund, and Schools.

County Health – accounts for fees charged by the County Health Department. Disbursements are to the County Health Department budget account monthly.

Restitution Account – accounts for the collection of fees charged to bogus check offenders. Disbursements are made for maintenance and operation of the D.A.'s office.

Bogus Check Restitution – accounts for the collection of payments from bogus check offenders. Disbursements are made to merchants for restitution.

Drug Enforcement – accounts for the revenue collected from defendants for forfeiture. Disbursements are made to aid in the prosecution of drug cases.

Criminal Restitution – accounts for collection of restitution payments from defendants in cases filed in the District Court. Disbursements are made to victims for restitution.

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

Election Board - accounts for reimbursements for election cost and is disbursed for election board operations.

Assessor Fees - accounts for fees charged by the County Assessor and remitted to the Assessor's Revolving Fund monthly.

C. Ad Valorem Tax

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

The assessed property value as of January 1, 2002, was approximately \$245,888,213.

The County voted to repeal the personal property tax. The initiative provided that real property tax levies would be increased to make up for the loss of taxable personal property; therefore, the levy is now 10.31 mills (the legal maximum) for general fund operations and 2.58 mills for the county health department. In addition, the County also collects the ad valorem taxes assessed by cities and towns and school districts and remits the ad valorem taxes collected to the appropriate taxing units.

Taxes are due on November 1 following the levy date, although, they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. Unpaid real property taxes become a lien upon said property on October 1 of each year.

Unpaid delinquent personal property taxes are published usually in May. If the taxes are not paid within 30 days from publication, they shall be placed on the personal tax lien docket.

Current year tax collections for the year ended June 30, 2003, were approximately 96.45 percent of the tax levy.

D. Pension Plan

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death

**WAGONER COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

E. Capital Leases

The County acquires road machinery and equipment through lease-purchase agreements financed by the Oklahoma Department of Transportation and/or the equipment vendors or their assignees pursuant to the provisions of 69 O.S. § 636.1 through § 636.7. Lease agreements entered into with the Oklahoma Department of Transportation (ODOT) are interest free. However, starting in January 1997, ODOT began charging a one-time fee of 3 percent on all subsequent pieces of machinery acquired.

F. Fuel Tax

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the County highway fund.

4. Contingent Liabilities

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in management's opinion, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

5. Sales Tax

On March 21, 1988, Wagoner county voters approved a 1% sales tax to become effective on April 1, 1988. The proceeds of the tax are used as follows: 10% for general government, 10% for public safety, and 80% for roads and highways. The original duration of the tax was five years. Voters have subsequently voted to extend this tax for an additional five-year period each time it has expired. The current tax extension began on April 1, 2003, and is set to expire on March 30, 2008.

On October 12, 1999, Wagoner County voters approved a .85% sales tax designated for the improvement and expansion of the Wagoner County Courthouse, including, but not limited to, the Wagoner County Jail Facility. The effective date of this tax is January 1, 2000 through December 31, 2009.

**COMPLIANCE AND INTERNAL CONTROL SECTION**

**Report on Compliance and on Internal Control Over Financial  
Reporting Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

TO THE OFFICERS OF  
WAGONER COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Wagoner County, Oklahoma, as of and for the year ended June 30, 2003, and have issued our report thereon dated December 20, 2004. Our report includes an explanatory paragraph discussing that the financial statements are not a complete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Wagoner County's special-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of special-purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wagoner County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements. The reportable condition is described in the accompanying schedule of findings as item 2002-1.

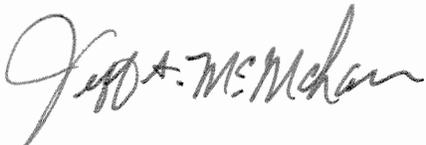
A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider item 2002-1 to be a material weakness.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report.

This report is intended solely for the information and use of the management of the County and is not intended to be and should not be used by anyone other than these specified parties.

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of the Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,



JEFF A. McMAHAN  
State Auditor and Inspector

December 20, 2004

**WAGONER COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2003**

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**Findings related to the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

**Finding 2002-1 - Segregation of Duties (Repeat Finding)**

Criteria: Demonstration of accountability and stewardship are goals used in evaluating management's accounting for funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, and depositing cash and checks should be segregated.

Condition: Based on inquiries of County personnel, it was noted that the duties of receiving, receipting, recording, and depositing collections were not adequately segregated. Payroll preparation, review and distribution are not adequately segregated.

Effect: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: We recommend management be aware of this condition and realize the concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of office operations and a periodic review of operations.

**STATISTICAL SECTION**  
**(Unaudited)**

**WAGONER COUNTY, OKLAHOMA  
TOP TEN TAXPAYERS  
FOR THE YEAR ENDED JUNE 30, 2003  
(UNAUDITED)**

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<u>TAXPAYER NAME</u>	<u>ASSESSED VALUE</u>	<u>% OF TOTAL NET VALUATION</u>
Calpine-Oneta Energy Center	\$ 40,595,273	16.51%
MCI Worldcom	5,459,041	2.22%
Public Service Company	4,889,968	1.99%
Valor Communications	4,699,813	1.91%
Union Pacific RR	3,513,798	1.43%
Hanover Compression Ltd	3,072,318	1.25%
ONG / Oneok	2,251,164	0.92%
Southwestern Electric Power	1,618,800	0.66%
Unarco Industries Inc	1,384,061	0.56%
Wal-Mart	1,240,509	0.50%
Total	<u>\$ 68,724,745</u>	<u>27.95%</u>

Source: (Provided by Oklahoma Tax Commission – Ad Valorem Division)

**WAGONER COUNTY, OKLAHOMA  
TOP TEN TAXPAYERS  
FOR THE YEAR ENDED JUNE 30, 2003  
(UNAUDITED)**

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Total net assessed value as of January 1, 2002		<u>\$ 245,888,213</u>
Debt limit - 5% of total assessed value		12,294,411
Total bonds outstanding	-	
Total judgments outstanding	-	
Cash in sinking fund	<u>\$ -</u>	<u>-</u>
Legal debt margin		<u><u>\$ -</u></u>

**WAGONER COUNTY, OKLAHOMA  
 RATIO OF NET GENERAL BONDED DEBT TO ASSESSED  
 VALUE AND NET BONDED DEBT PER CAPITA  
 FOR THE YEAR ENDED JUNE 30, 2003  
 (UNAUDITED)**

	2003
Estimated population	57,491
Net assessed value as of January 1, 2002	\$ 245,888,213
Gross bonded debt	-
Less available sinking fund cash balance	-
Net bonded debt	\$ -
Ratio of net bonded debt to assessed value	0.00%
Net bonded debt per capita	\$ -

**WAGONER COUNTY, OKLAHOMA  
ASSESSED VALUE OF PROPERTY  
FOR THE YEAR ENDED JUNE 30, 2003  
(UNAUDITED)**

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<u>Valuation Date</u>	<u>Personal</u>	<u>Public Service</u>	<u>Real Estate</u>	<u>Homestead Exemption</u>	<u>Net Value</u>	<u>Estimated Fair Market Value</u>
1/1/02	\$57,322,028	\$27,511,624	\$176,138,380	\$15,083,819	\$245,888,213	\$2,235,347,390